

AMENDED EXHIBIT A –
CLAIMS FILED IN THE WRONG DEBTOR CASE

The Brown Schools, Inc.
Case #05-10841
Wrong Case

Name of Claimant and Address	Claim Number	Asserted Debtor	Claim Asserted	Reason for Disallowance
B&G Sales Kurt Winiecki DLA Piper Rudnick Gray Cary US LLP 203 N. La Salle, Suite 1900 Chicago, IL 60601	482	Factory 2-U Stores, Inc.	600.00	(A)
PNC Bank 2730 Liberty Avenue Pittsburgh, PA 15222	347	Mark E. Quist	8,003.69	(A)
Wells Fargo Financial Bank Attn: Recovery Department PO Box 5058 Sioux Falls, SD 57117-5058	457	Samuel J Riley	1,296.00	(A)

(A) Claim filed in the Wrong Debtor Case

**AMENDED EXHIBIT B –
WRONG DEBTOR CLAIMS TO BE ADJUSTED**

The Brown Schools, Inc.
Case #05-10841
Debtor Reclass

Name of Claimant and Address	Claim Amount	Claim Number	Asserted Case	Modified Debtor Classification	Reason for Disallowance	Debtor assertion included Case name and/or number for:
631 Atrium LLC The Atrium 631 US Highway One, #220 North Palm Beach, FL 33408-4617	6,515.81	718	TBS	TBS ED	(E)	TBS
A Presidential Classroom For Young Americans, Inc. 119 Oronoco Street Alexandria, VA 22314	11,825.00	241	TBS	CS	(E)	CS/TBS
A Professional Conference Call 6470 East Johns Crossing, Suite 100 Duluth, GA 30097-1500	5,126.41	115	CS	MGMT	(E)	CS
Debbie Aaron Route 1 Box 4458 Bonners Ferry, ID 83805	628.98	556	RMA	NWA	(B)	RMA
Pamela Abell PO Box 317 Sky Forest, CA 92385	12,259.73	498	TBS	CS	(B)	TBS
Amy Accles 77-2 Still Road Johnson, UT 05656	912.50	2	TBS	NAB	(F)	TBS
Accurate Collision 6818 Denver Street Bonners Ferry, ID 83805-8609	101.20	167	RMA	NWA	(E)	RMA
Action Printers P.O. Box 337 Coeur D Alene, ID 838160337	9,003.52	268	CS	CE	(E)	CS
Ada Traffic Control, Lt. P.O. Box 67 Bridgewater, VT 05034	7,284.50	178	CS	NAB	(E)	CS
Advanced Reliable Cleaning P.O. Box 1782 Post Falls, ID 83877-1782	311.57	690	TBS	NWA	(E)	TBS
Adventure 16 P.O. Box 600690 San Diego, CA 92160-0690	117.92	182	TBS	CS	(E)	TBS
Adventure 16 P.O. Box 600690 San Diego, CA 92160-0690	359.09	183	TBS	RMA	(E)	TBS
Andrea S. Hartley, Esq. Akerman Senterfitt 1 S.E. Third Avenue Miami, FL 33131	32,011.34	716	TBS	BSF	(E)	TBS
Janet Allen JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	2,655.72	787	TBS	TBS ED	(B)	TBS
American Materials P.O. Box 1088 Bonners Ferry, ID 83805-1088	7,100.00	171	CS	NWA	(E)	CS/TBS
Richard F. Andrews 279 Leland Avenue Menlo Park, CA 94025-6157	84,150.00	42	TBS	CS	(C)	CS/TBS
Julia Andrick 501 S. First Ave Sandpoint, ID 83864	4,996.16	687	NWA	CE	(B)	NWA
Aramark Management Services, Limited Partnership Francis J. Lawall Pepper Hamilton LLP 3000 Two Logan Square 18th & Arch Streets Philadelphia, PA 19103	1,678,843.60	155	TBS	MGMT	(E)	MGMT/TBS
AT&T Bankruptcy Dept. 1355 W University Dr. Mesa AZ 85201	26,334.71	228	TBS	MGMT	(E)	TBS
Avista Utilities 1411 East Mission Ave. Spokane, WA 99252-0001	38,791.87	142	CE	RMA	(E)	RMA/CE

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Ellen Ball JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	3,348.84	774	TBS	TBS ED	(B)	TBS
Gloria Bancker 227 Magic Oaks Spring, TX 77388	132.98	225	TBS	TBS ED	(B)	TBS
Barton Pharmacy 155 B Main Street Barton, VT 05822	2,049.54	131	CS	NAB	(D)	CS
Tracy Beasley 5919 Ridgeway Drive Houston, TX 77033	985.00	68	TBS	TBS ED	(B)	TBS
BellSouth Telecommunications, Inc. Regional Bankruptcy Center 29EF1 301 W. Bay Street Jacksonville, FL 32202	1,458.40	198	TBS	MGMT	(E)	TBS
Benny J. Sanchez, M.D. & Assoc. Business Office Systems & Solutions 511 W. Ohio Ste 401 Midland, TX 79701	600.00	238	TBS	HLDGS	(E)	TBS
Benny J. Sanchez, M.D. & Assoc. Business Office Systems & Solutions 511 W. Ohio Ste 401 Midland, TX 79701	540.00	239	TBS	HLDGS	(E)	TBS
Carol Bera PO Box 599 Running Springs, CA 92382	4,925.00	47	CS	CS	(B)	CS/TBS
BF Read-Mix P.O. Box M Bonners Ferry, ID 83805-1259	496.50	711	NAB	RMA	(E)	NAB
Jim & Rosemary Bianchin 10789 Beaver Road Oak Run, CA 96069	73,629.92	410	TBS	CS	(C)	TBS
Noni Blackford HCR 85 Box 306 Bonners Ferry, ID 83805	1,923.84	667	RMA	NWA	(B)	NWA/RMA
Priscilla Blanchard PO Box 2927 Running Springs, CA 92382	8,341.61	451	TBS	CS	(B)	TBS
Christopher Blanchard PO Box 2927 Running Springs, CA 92382	6,146.54	456	TBS	CS	(B)	TBS
Blue Cross & Blue Shield of FL, Inc. 320 Maitland Ave. Altamonte Springs, FL 32701	11,545.20	333	TBS	BSF	(E)	TBS
David Boice 237 Kipling Dr. Warminster, PA 18974-3919	10,117.41	746	TBS	CE	(B)	TBS
Kennith Borg PO Box 2533 Running Springs, CA 92382	5,249.40	5	TBS	CS	(B)	TBS
Bob Bosworth Box 963 Bonners Ferry, ID 83805-0963	180.00	259	CS	NWA	(E)	CS
Boundary Electric Supply HCR 85, Box 58 Bonners Ferry, ID 83805-9616	1,899.14	285	TBS	NWA	(D)	TBS
David Bourassa P.O. Box 235 Naples, ID 83847	4,113.74	597	TBS	NWA	(B)	NWA/CE/TBS
Boyd & Greene, Llc Bank of America Tower at International Place 100 SE Second St., 36th Floor Miami, FL 33131	14,740.18	433	TBS	BSF	(H)	TBS

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Boyd Mustelier Smith & Parker, P.L. Bank of America Tower at International Place 100 SE Second St., 36th Floor Miami, FL 33131	14,740.17	432	TBS	TBS	(G)	TBS
Ted Brauer 4467 Selle Road Sandpoint, ID 83864	3,617.10	31	TBS	NWA	(B)	CE/TBS
Michael Breen 117 Rassani Drive Danville, CA 94506	1,620.50	283	TBS	RMA	(C)	TBS
Ellen Brennan 2417 E. Dahlia Drive Phoenix, AZ 85032	20,353.47	149	TBS	RMA	(C)	TBS
Diane Brown PO Box 803 Lake Arrowhead, CA 92352-0803	3,467.86	346	TBS	CS	(B)	TBS
James Brown 1594 Gun Club Road Sagle, ID 83860	9,889.68	429	TBS	NWA	(B)	NWA/TBS
Kenneth A. Buxton 2651 J. Cliff View Dr. Cottonwood, AZ 86326	-	164	TBS	CS	(D)	CS/TBS
Callie's Niche P.O. Box 1153 Bonners Ferry, ID 83805-1153	556.70	372	TBS	NWA	(E)	TBS
Patricia Michelle Cardinaletti HCR 85 Box 8744 Country Road 30-C Bonners Ferry, ID 83805	-	58	TBS	NWA	(B)	TBS
Kevin Carey P.O. Box 31 Bancroft, ID 83217	2,947.84	453	RMA	NWA	(B)	NWA/RMA
Caribou Mountain Lodge Remmelter Inc. P.O. Box 542 Kootenai, ID 83840-0542	1,821.60	698	TBS	RMA	(E)	TBS
Joseph Carter III 5710 Woodmancote Houston, TX 77346	2,060.76	223	TBS	TBS ED	(B)	TBS
Karen Cartwright HCR-01 Box 245 Naples, ID 83847	2,000.00	16	TBS	NWA	(B)	CE/TBS
Daniel Casella P.O. Box 2722 Running Springs, CA 92382-2722	4,060.00	277	TBS	CS	(B)	TBS
Centex Com Inc. P.O. Box 16259 Austin, TX 78761-6259	6,135.86	702	TBS	MGMT	(E)	TBS
John Chaplin P.O. Box 2630 Sandpoint, ID 83864	2,128.00	649	NWA	RMA	(B)	RMA/NWA
Charles Bacon Excavating Inc P.O. Box 2357 Running Springs, CA 92382-2357	3,875.00	342	RMA	CS	(E)	RMA
Charlotte and Anthony Adamis 42 Josephine Ave Kingslow, NY 12401	13,397.00	220	TBS ED	CS	(C)	TBS ED/TBS
Christine Chastain PO Box 633 Running Springs, CA 92382	1,534.65	37	CS	CS	(B)	CS/TBS
Citicorp Vendor Finance Inc. FKA Copelco Capital Attn: Susan Birch 1800 Overcenter Drive Moberly, MO 65270	13,102.33	258	TBS	NWA	(E)	TBS
Clear Lake Shores Coun 1006 South Shore Drive, S Kernah, TX 77565-2490	1,710.00	297	TBS	TBS ED	(E)	TBS
Cleary Shiah & Aicher, PC PO Box 6740 Rutland, VT 05702	4,404.00	536	TBS	NAB	(E)	TBS

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Edward Cohen 1018 N. Breen's Bay Road Oconomowoc, WI 53066	1,648.21	329	TBS	NWA	(C)	TBS
Carrie Sue Cohen 118 South 3rd Ave. Sandpoint, ID 83864	177.64	365	RMA	NWA	(B)	RMA
Colodny, Fass Talenfeld, Karlinsky & Abate, PA 2000 W Commerical B, Suite 232 Fort Lauderdale, FL 33309	14,968.00	448	TBS	BSF	(E)	TBS
Colonial Paper Inc. P.O. Box 310 Silver Springs, FL 34489-0310	1,494.58	275	TBS	BSF	(E)	TBS
George Condas 25610 Pacific Circle Mission Viejo, CA 92692	47,773.70	233	CS	CE	(B)	CS
Randena L. Cook HC1 Box 412 Naples, ID 83847	3,753.86	522	RMA	NWA	(B)	RMA/NWA/TBS
Coop Country Store 125 Tibbets Lane Ponderay, ID 83852-9754	10.90	298	TBS	CE	(E)	CE/TBS
Coop Country Store 125 Tibbets Lane Ponderay, ID 83852-9754	103.26	299	TBS	NWA	(E)	NWA/TBS
Cornell Smith LLP 1221 South Mopac Expressway, Suite 330 Austin, TX 78746	90,399.38	694	TBS	TBS	(G)	TBS
Corporate Express Office Products, Inc. Attn: Bryan Mannlein PO Box 71217 Chicago, IL 60694	2,962.81	222	TBS	MGMT	(E)	TBS
Marlene Cote PO Box 7197 Big Bear Lake, CA 92315	6,943.76	227	TBS	CS	(B)	CS/TBS
Cowin, James And Janice P.O. Box 1000 Bonners Ferry, ID 83805-1000	3,545.00	679	TBS	RMA	(E)	TBS
Patrick Craig P.O. Box 1010 Sagle, ID 83860	8,255.81	14	TBS	NWA	(B)	CE/TBS
Nicole D. Richardson P.O. Box 3067 Lake Arrowhead, CA 92352	3,427.56	660	TBS	CS	(B)	CS/NWA/TBS
Emmitt Daniels, Jr JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	4,068.21	783	TBS	TBS ED	(B)	TBS
Neal Davis 1313 Division B Sandpoint, ID 83864-6280	5,695.17	480	TBS	NWA	(B)	TBS
Department of Justice Acct. Office Cashier Unit P.O. Box 944255 Sacramento, CA 94244-2550	1,896.00	201	TBS	CS	(D)	TBS
Mack Deshay, Jr. JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	3,156.38	772	TBS	TBS ED	(B)	TBS
Devries Information Mngmt 601 East Pacific Avenue Spokane, WA 99202-2227	2,073.03	172	NWA	CE	(E)	NWA
Richard Dewsnap PO Box 308 Cedar Glenn, CA 92321	3,609.79	602	NWA	CS	(B)	CS/NWA/TBS
Discount School Supply File 73847 PO Box 60000 San Francisco, CA 94160-0001	103.60	417	TBS	BSF	(E)	TBS

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Judith Dolan 315 Parker Avenue Buffalo, NY 14216	31,275.34	202	TBS	RMA	(C)	TBS
Christine Drapeau 6856 Truman Street Bonners Ferry, ID 83805	4,549.96	397	TBS	RMA	(B)	RMA/TBS
Ryan Eaton HCR 60 Box 261A Bonners Ferry, ID 83805	2,774.43	559	CS	NWA	(B)	CS/NWA
Eberharter-Maki & Tappen, PA 818 La Cassia Drive Boise, ID 83705-2253	231.60	204	TBS	NWA	(E)	TBS
Darrell Ellison 3702 Belgrade Houston, TX 77045	4,400.16	99	TBS	TBS ED	(B)	TBS ED/TBS
Enchanted Florist Rt. 1 Box 1960 B Bonners Ferry, ID 83805-8674	635.40	308	TBS	RMA	(E)	TBS
Deborah Esselbach HCR 85 Box 8373 Bonners Ferry, ID 83805	1,074.23	663	CS	NWA	(B)	CS
Federal Express Corporation Attn: Revenue Recovery/Bankruptcy 2005 Corporate Avenue, 2nd Floor Memphis, TN 38132	15,343.88	226	TBS	MGMT	(E)	TBS
Food Services of America P.O. Box 6248 Spokane, WA 99217-0904	10,050.06	162	CS	NWA	(E)	CS
Sherry Foster 236 Sweetgrass Lane Sandpoint, ID 83864	1,948.80	626	TBS	NWA	(B)	NWA/TBS
Jerry Frank Jones c/o Chris Elliot, Esq Crews & Elliot PC Building 3, Suite 200 4601 Spicewood Springs Rd Austin TX 78759	150,000.00	547	NAB	HLDGS	(E)	NAB
Fred's Propane Inc. PO BOX 122 Lyndonville, VT 05851	24,866.53	4	TBS	NAB	(E)	TBS
Steffi Friedman 9 Yankee Hill Road Wesport, CT 06880	3,184.42	715	TBS	NWA	(C)	TBS
Michael Garside 927 Sitting Bull Road Sandpoint, ID 83864	4,179.04	49	TBS	RMA	(B)	TBS
Carolyn Garside 927 Sitting Bull Road Sandpoint, ID 83864	1,835.46	50	TBS	RMA	(B)	TBS
Ernie Garza P.O. Box 544 Dover, ID 83825	5,925.00	6	TBS	NWA	(B)	CE/TBS
Geistweidt, Gerald P.O. Box 1909 Mason, TX 76856-1909	2,073.23	193	TBS	MGMT	(E)	TBS
Dennis Gilbert 6 Crawford Lane Scarsdale, NY 10583	28,276.51	90	TBS	RMA	(C)	TBS
Nancy Gilbert 6 Crawford Lane Scarsdale, NY 10583	28,276.51	91	TBS	RMA	(C)	TBS
Global Compliance Services 13950 Ballantyne Corp, Suite 300 Charlotte, NC 28277-3193	1,750.00	302	TBS	MGMT	(E)	TBS
GMAC P.O. Box 130424 Roseville, MN 55113	8,974.30	825	TBS	NAB	(E)	TBS
Robert Goldworm 1402 Lake Street Sandpoint, ID 83864	3,602.80	229	CE	NWA	(B)	CE/TBS

The Brown Schools, Inc.
Case #05-10841
Debtor Reclaim

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Glenn Gottfried 27770 Homestead Rd Laguna Niguel, CA 92677	34,980.82	608	TBS	CS	(C)	TBS
Barbara Ann Gray 18 West Fourth St. Media, PA 19063	30,544.00	210	TBS	CS	(C)	TBS
Greenspoint Investors, Inc. c/o Susan C. Matthews, Esq. 1221 McKinney, Suite 4400 Houston, TX 77010	530,902.84	749	ALL	TBS ED	(E)	ALL/TBS
Dawn Grow 7024 CR 2A Bonners Ferry, ID 83805	780.54	628	TBS	NWA	(B)	NWA/TBS
Hall & Evans, LLC Attn: Chris McGrath 1125 Seventeenth St, Suite 600 Denver CO 90202	5,755.00	526	TBS	HLDGS	(E)	TBS
Melinda Hampton 6762 Wilson St, Apt 11 Bonners Ferry, ID 83805	563.56	476	TBS	NWA	(B)	NWA/TBS
Anvernette Hanna 501 Clinton St Brooklyn, NY 11231-3352	3,992.86	652	TBS	CE	(B)	TBS
Michael Hardybala 615 Sedgfield Dr Bloomfield Hills, MI 48304	40,090.50	264	TBS	CS	(C)	CS/TBS
Harris County/City of Houston John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	1,771.73	800	TBS	TBS ED	(E)	TBS
Rose Headings HCR 60 Box 33 Bonners Ferry, ID 83805	3,547.66	445	TBS	NWA	(B)	NWA/TBS
Heights Transportation, Inc. 8638 Catalina Lane Houston, Texas 77075	34,462.50	87	TBS	TBS ED	(E)	TBS
Nelva Hernandez 12002 Anchick Street Houston, TX 77076	790.06	235	TBS	TBS ED	(B)	TBS
Highwoods 3322, LLC Madison L. Cashman Stites & Harbison PLLC 424 Church Street, Suite 1800 Nashville, TN 37219	16,670.88	88	TBS	MGMT	(D)	MGMT/TBS
Holden, Capron & Carr 200 Reunion Center 9 East Fourth Street Tulsa, OK 74103-5103	20,942.89	386	TBS	HLDGS	(E)	TBS
Evenlyn Holloway 15122 Chasehill Missouri City, TX 77489	3,875.00	100	TBS	TBS ED	(F)	TBS ED/TBS
Hot Shots Video Production 485 B Sandcreek Lane Sandpoint, ID 83864-9435	530.44	691	TBS	NWA	(E)	TBS
Houghton Mifflin P.O. Box 13721 Newark, NJ 07188-0001	398.49	209	TBS	NAB	(E)	TBS
Jaime Housepian-Stiansen PO Box 1782 Running Springs, CA 92382-2782	4,750.73	439	TBS	CS	(B)	NAB/TBS
Houston ISD John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	2,510.21	801	TBS	TBS ED	(E)	TBS
Houston Voice Solution 2656 S. Loop West, Suite 103a Houston, TX 77054-2664	451.67	181	TBS	MGMT	(E)	TBS
Margaret Hutmatcher 12905 Woodforest #504 Houston, TX 77015-2763	4,400.00	101	TBS	TBS ED	(F)	TBS ED/TBS

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IECA 3251 Old Lee Hwy, Suite 510 Fairfax, VA 22030-1504	3,105.00	184	NAB	NWA	(E)	NAB
IECA 3251 Old Lee Hwy, Suite 510 Fairfax, VA 22030-1504	485.00	186	NWA	CS	(E)	NWA
Ikon Office Solutions Accounts Receivable Center Attn: Bankruptcy Team 5400 Bowman Road Macon, Georgia 31210	2,268.63	254	ALL	MGMT	(E)	ALL
ILF Media LLC 207 West Nora Ave. Spokane, WA 99205	1,475.00	135	CS	RMA	(E)	CS/TBS
Mary Imaz 11224 N. Boyer A Sandpoint, ID 83864	5,675.42	370	TBS	RMA	(B)	RMA/TBS
J.B. Portables Mini Strg P.O. Box 1415 Bonners Ferry, ID 83805-1415	102.58	208	TBS	RMA	(E)	TBS
J.C. Carpenter & Company 11646 Riverchase Run West Palm Beach, FL 33412-1616	48,325.00	107	CS	CE	(E)	CS/TBS
Emily Jacobs P.O. Box 4438 Crestline, CA 92325-4438	490.00	344	TBS	CS	(F)	CS/TBS
Jacob's Towing P.O. Box 1873 Bonners Ferry, ID 83805-1873	75.00	248	TBS	NWA	(E)	TBS
Dawn James PO Box 465 Lake Arrowhead, CA 92352	2,888.76	475	CS	NWA	(B)	NWA/CS
Jan Fulwiler, Phd Fulwiler Developments 3324 Prairie Glade Rd. Middleton, WI 50662-1776	15,600.00	438	CS	CE	(E)	CS
Stanley Johnson 6308 McCall Street #20 Bonners Ferry, ID 83805	1,492.17	492	CS	RMA	(B)	CS/RMA
Wanda Johnson 6308 McCall Street #20 Bonners Ferry, ID 83805	1,492.17	493	CS	NWA	(B)	CS/NWA
Roy Johnstone 12848 10th St Yucarpa, CA 92399	8,712.41	499	RMA	CS	(B)	RMA/CS
KDL Hardware Supply, Inc. P.O. Box 21226 Seattle, WA 98111-3226	345.12	108	CS	NWA	(E)	CS/TBS
Beverly Kee 515 Pine St, Suite 1 Sandpoint, ID 83864-1640	2,230.76	675	TBS	MGMT	(B)	TBS
Karl Kent c/o US Bankruptcy Court District of Delaware Attn: Claims 824 Market Street, 3rd Floor Wilmington, DE 19801	1,181.06	552	TBS	CS	(B)	TBS
Kloke Transfer, Inc. Beth Kloke 10 E Belt Blvd Richmond, VA 23224	8,105.00	440	TBS	CE	(E)	TBS
KM Produce P.O. Box 444 Highland, CA 92346-0444	5,962.30	153	NAB	CS	(E)	NAB
James and Sharon Koshak 3401 Deer Ridge Drive Danville, CA 94506	5,605.00	144	TBS	NWA	(C)	TBS
John & Lori Kott 3 Thorton Place Coto DeCaza, CA 92679	13,035.00	666	TBS	NWA	(C)	NWA/TBS

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Carol Koukoutsis 220 Elm St St. Johnsbury, VT 05819	2,838.30	415	CS	NAB	(B)	NAB/CS
Scott Krech 1239 Brookside Ave Redlands, CA 92373	3,068.00	40	TBS	CS	(B)	CS/TBS
Kroll Background America PO Box 1418 Columbus, GA 31902-1418	878.50	422	TBS	NAB	(E)	TBS
La Quinta Inns 415 Cedar Street Sandpoint, ID 83864-1414	3,023.27	125	CS	CE	(E)	CS
Robert Lane 2034 Summycreek Court Upland, CA 91784-7930	1,049.60	320	TBS	CE	(B)	TBS
William Lane 720 Seagirt Court San Diego, CA 92109-7017	45,569.00	490	TBS	CE	(B)	TBS
Carol Lane 720 Seagirt Court San Diego, CA 92109-7017	5,928.00	491	TBS	CE	(B)	TBS
Larry Stednitz, Ph. D. 446 Arbutus Ave. Morro Bay, CA 93442-2604	4,540.00	170	TBS	CS	(F)	CS/TBS
Dennis Lavalley 257 Ravenwood Lane Sandpoint, ID 83864-8950	350.00	316	TBS	CE	(F)	TBS
Law Office of Jennifer Carroll 700 Village Square Crossing, Suite 101 West Palm Beach, FL 33410-4532	2,604.66	717	TBS	BSF	(E)	TBS
Law Offices of Randy Leavitt P.O. Box 684550 Austin, TX 78768-4550	66,007.50	389	TBS	TBS	(G)	TBS
Lawton Brothers 1507 S. Pine Ave. Ocala, FL 34474-4047	962.73	252	TBS	BSF	(E)	TBS
Val Lethrud P.O. Box 1545 Bonners Ferry, ID 83805-1545	3,167.00	653	TBS	NWA	(B)	TBS
David & Deborah Lewy 18308 NE 133rd St. Redmond, WA 98052-1194	44,660.02	318	TBS	RMA	(C)	TBS
Lewis Brisbois Bisgaard & Smith, LLP Mary Whitaker, Esq 221 N. Figueroa Street, Suite 1200 Los Angeles, CA 90012	48,681.67	361	TBS	CS	(E)	TBS
Lana Lezcano 4904 26th Ave W. Bradenton, FL 34209	31,578.95	79	TBS	NAB	(C)	TBS
Erin M Loman P.O. Box 731 Sandpoint, ID 83864	1,600.00	570	NWA	NWA	(B)	NWA/TBS
Lyndonville Hardware Box 22 Route 5 Broad St Lyndonville, VT 05851	444.60	157	TBS	NAB	(E)	TBS
Lyndonville Office Equipment P.O. Box 1307 Lyndonville, VT 05851-1307	965.21	177	NWA	NAB	(E)	NWA
Nolan Maehara & Sandra Salamoto 26 Via Malona Rancho Palos Verdes, CA 90275	56,994.00	269	TBS	CS	(C)	CS/TBS
Robert and Donna Maguire 24902 Via Florecer Mission Viejo, CA 92692	11,341.74	133	TBS	NWA	(C)	CE/TBS
Sheryl Maier 6893 Cody Bonners Ferry, ID 83805	3,519.24	531	TBS	NWA	(B)	CE/NWA/TBS

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Debtor Reclaim

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Charles Maile 1260 Woodhill Ave. Wayzata, MN 55391-9114	6,683.11	710	TBS	RMA	(C)	TBS
Susie Majeski HCR 62 Box 17B Moyie Springs, ID 83845-9702	1,870.00	488	TBS	RMA	(F)	TBS
Linda Manley HCR 62 Box 10 Moyie Springs, ID 83845	9,534.58	436	TBS	RMA	(B)	RMA/TBS
Manoogian & Manoogian, Inc. d/b/a Baseline Mobile 6151 S.E. 58th Ave Ocala, FL 34480	20,768.93	409	TBS	BSF	(D)	TBS
Mark Art Productions 669 Blakely Dr. Kingsport, TN 37664-5446	284.30	116	CS	CE	(E)	CS
Teresa Marquette 6566 Monroe St. Bonners Ferry, ID 83805	364.50	360	TBS	NWA	(E)	TBS
May Store P.O. Box 92 Lyndonville, VT 05851-0092	1,887.27	293	TBS	NAB	(E)	TBS
McCabe & Co. Booksellers P.O. Box 3328 Crestline, CA 92325-3328	585.47	150	NWA	CS	(E)	NWA
Kevin McFarlin PO Box 1524 Running Springs, CA 92382	2,563.48	212	CS	CS	(B)	CS/TBS
Janeith L. McGee P.O. Box 133203 Big Bear Lake, CA 92315	2,333.74	211	CS	CS	(B)	CS/TBS
Douglas McKnight 4097 Bottle Bay Road Sagle, ID 83860	37,164.60	538	NWA	CE	(B)	NWA
Barbara McMillan 132 Tailback Rd Troy, MT 59935	1,299.35	21	CS	NWA	(B)	NWA/CS/TBS
Medical Practices of North Country Hospital 189 Prouty Drive Newport, VT 0588-9820	1,222.00	203	TBS	NAB	(E)	TBS
Liza Hirsch Medina 1627 Angelus Ave Los Angeles, CA 90026	79,264.66	463	TBS	CS	(C)	TBS
Merlo, Kanofsky, Brinkmeier & Geggis 208 S. LaSalle St. Ste 950 Chicago, IL 60604	30,222.38	64	TBS	HLDGS	(E)	TBS
Alan Millar 601 Pinecrest Loop Sandpoint, ID 83864	20,390.27	477	TBS	NWA	(B)	CE/NWA/TBS
Scott Miller PO Box 1153 Sandpoint, ID 83864	5,551.15	53	CE	CE	(B)	CE/TBS
Jeffrey C. & Linda W. Miller 5827 Washington Ave Whittier, CA 90601	9,565.74	349	TBS	CS	(C)	TBS
Roy Q. Minton c/o Minton Burton Foster & Collins, P.C. 1100 Guadalupe Street Austin, TX 78701	56,052.84	704	TBS	TBS	(G)	TBS
Mission Inn 3649 Mission Inn Ave. Riverside, CA 92501-3365	54,352.63	143	TBS	CS	(D)	CS/TBS
Morris, Nichols, Arshat & Tunnell Attn: Robert J. Dehney, Esq. Daniel B. Butz, Esq. 1201 N. Market Street, P.O. Box 1347 Wilmington, DE 19899-1347	89,000.00	640	TBS	NWA	(E)	TBS

The Brown Schools, Inc.
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Name of Claimant and Address	Claim Amount	Claim Number	Asserted Case	Modified Debtor Classification	Reason for Disallowance	Debtor assertion included Case name and/or number for:
Mountain Publishing Inc. P.O. Box 2104 Sandpoint, ID 83864-0900	70.10	321	TBS	CE	(E)	TBS
Marcia L. Munson 3936-21st Avenue South Minneapolis, MN 55407-3070	28,923.72	20	TBS	CS	(C)	TBS
Jason Munzke P.O. Box 255 Naples, ID 83847-0255	6,314.11	338	TBS	RMA	(B)	TBS
My Mechanic P.O. Box 2246 Running Springs, CA 92382-2246	1,361.74	294	TBS	CS	(E)	TBS
National City Bank of the Midwest 2021 Spring Rd Ste 600, Oak Brook, IL 60523	5,900.00	246	TBS	NWA	(C)	CE/TBS
JoAnn Neumayer Rt. 1 Box 3842 Bonners Ferry, ID 83805	352.17	461	RMA	NWA	(B)	RMA/NWA/TBS
New England Psychologists P.O. Box 812068 Wellesley, MA 02482-0013	310.00	132	CS	NAB	(E)	CS
North American Van Lines Glenn M. Reisman, Esq. Attorney for North American Van Lines Two Corporate Drive, Suite 648 P.O. Box 861, Shelton, CT 06484-0861	7,530.66	207	CS	NWA	(E)	CS
North Country Vending 10 Jones St. Saint Johnsbury, VT 05819-1423	1,609.00	335	TBS	NAB	(E)	TBS
Northwest Psychiatric Assoc. P.O. Box 1356 Coeur D Alene, ID 83816-1356	1,000.00	266	CS	NWA	(D)	CS
Oriental Trading Co. 4206 S. 108th St. Omaha, NE 68137-1233	646.56	199	TBS	NAB	(E)	TBS
Pacific Steel & Recycling 1000 Triangle Ponderay, ID 83852-9730	202.67	267	TBS	RMA	(E)	TBS
Diane Palm 5401 Rampart #708 Houston, TX 77081	868.74	310	TBS	TBS ED	(B)	TBS ED/TBS
Palmer Brothers, Inc. 179 Eastern Ave, Suite A Saint Johnsbury, VT 05819-2656	546.25	179	TBS	NAB	(E)	TBS
Frank Paluch 7214 Quick Ave. River Forest, IL 60305-1937	7,384.00	65	TBS	CS	(C)	TBS
Pary Rentals, Inc. 24831 Redlands Blvd Loma Linda, CA 92354-013	255.91	286	TBS	CS	(E)	TBS
Pass Word Inc. 1303 W. First Avenue Spokane, WA 92201-4190	492.77	643	CS	NWA	(E)	CS
Linda Paulus P.O. Box 86 Bonners Ferry, ID 83805	1,686.00	17	TBS	NWA	(B)	CE/TBS
Daniel Paulus P.O. Box 86 Bonners Ferry, ID 83805	712.50	28	TBS	NWA	(B)	CE/TBS
Pearson 200 Old Tappan Rd Old Tappan, NJ 07675	7,064.27	83	TBS	BSF	(E)	BSF/TBS
Crystal Peugh 4127 Admiral Ct. Mission City, Texas 77459	2,375.00	134	TBS	TBS ED	(F)	TBS ED/TBS
Linda Phipps 10027 Spotted Horse Drive Houston, TX 77064-5304	1,620.00	102	TBS	TBS ED	(F)	TBS ED/TBS

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Name of Claimant and Address	Claim Amount	Claim Number	Asserted Case	Modified Debtor Classification	Reason for Disallowance	Debtor assertion included Case name and/or number for:
Michael W. Pintler 2428 NE Jacklope Ct. Prineville, OR 97754	1,423.84	534	TBS	NWA	(B)	CE/TBS
Danielle Pintler 2428 NE Jacklope Ct. Prineville, OR 97754	1,113.73	535	TBS	NWA	(B)	CE/TBS
Jeffrey Aaron Polzin 100 Schubauer Dr. Cary, NC 27513	86,896.78	85	TBS	NWA	(C)	TBS
Aaron Purcell 42 Queens Street Steilacoom, WA 98388	26,416.01	604	CE	RMA	(C)	CE/TBS
Quality Farm & Garden P.O. Box N Bonners Ferry, ID 83805-1260	444.96	109	CS	RMA	(E)	CS
Randy Raan PO Box 951 Troy, MT 59935	536.08	22	CS	RMA	(B)	RMA/CS
Denise Raan PO Box 951 Troy, MT 59935	569.76	23	CS	RMA	(B)	RMA/CS
Jerry Ramsey PO Box 471 Sheffield, VT 05866	3,733.67	533	TBS	NAB	(B)	NAB/TBS
Paul Rawlings Route 1 Box 522 Bonners Ferry, ID 83805	1,170.00	528	NWA	CE	(B)	NWA
Refrigeration Control 2223 Monroe St. Riverside, CA 92504-5210	571.42	376	TBS	CS	(E)	TBS
Region 5 2295 Delaware St. Beaumont, TX 77703-4222	3,815.00	197	TBS	TBS ED	(E)	TBS
Restaurant Appliance Service 7219 Roosevelt Way NE Seattle, WA 98115	297.44	89	TBS	NWA	(E)	TBS
Stanley Rickter P.O. Box 3067 Lake Arrowhead, CA 92352	1,650.00	586	CS	CE	(B)	CS
Kristina Rickter PO Box 3067 Lake Arrowhead, CA 92352	11,713.21	587	NWA	CS	(B)	NWA/CS/TBS
Stanley Rickter PO Box 3067 Lake Arrowhead, CA 92352	2,190.00	600	TBS	CS	(B)	CS/TBS
Roger Rinn 2011 Gallatin St. SW Huntsville, AL 35801	48,993.54	684	TBS	CE	(B)	TBS
Beverly Roberts JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	6,509.12	792	TBS	TBS ED	(B)	TBS
Michael Robinson 1024 Maxwell Lane Bloomington, IN 47401	8,550.00	174	TBS	RMA	(C)	TBS
Robert Robles & Donna DiCenzo 67 Tara Rd Orinda, CA 94563	13,279.36	224	CE	CS	(C)	CE/TBS
Daniel Roman, Jr. 912 N. Sonoita Ave Tuscan, AZ 85711	9,495.24	257	TBS	RMA	(C)	TBS
Ron Volper Group, Inc 70 West Red Oak Lane, Suite 445 White Plains, NY 10604-3802	25,240.67	139	RMA	CE	(E)	RMA
Tent Rose and Mario McDonald c/o Leibard Klau, Esq Klatt & Slvie, P.A. 7735 SW State Rd Ocala, FL 34476	30,000.00	420	NWA	BSF	(E)	NWA
Renee Roulets PO Box 349 Cedar Glenn, CA 92321	4,925.00	555	NWA	CS	(B)	CS/NWA

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Name of Claimant and Address	Claim Amount	Claim Number	Asserted Case	Modified Debtor Classification	Reason for Disallowance	Debtor assertion included Case name and/or number for:
Runge Furniture Co. 303 E. Spokane Ave. Coeur Dalene, ID 83814-3293	878.09	159	CS	NWA	(E)	CS
Salesforce.com The Landmark Q One Market Suite 300 San Francisco, CA 94105	7,920.00	481	TBS	CS	(E)	TBS
Sartin Services Southeast P.O. Box 7772 High Point, NC 27264	313.00	639	TBS	BSF	(E)	BSF/TBS
Michael R. Scotti P.O. Box 3089 Running Springs, CA 92382	2,381.86	638	TBS	CS	(B)	CS/TBS
Charles Selent PO Box 1207 Bonners Ferry, ID 83805-1207	12,797.66	396	CS	CE	(B)	CS
Lynn Self HC1 Box 240 Naples, ID 83847	2,095.43	455	TBS	NWA	(B)	NWA/CE/TBS
Christel Shaw PO Box 6547 Malibu, CA 90264	13,035.00	421	TBS	NWA	(C)	TBS
Kathy Shingler 2080 W 10th Ave Apt 201 Broomfield, CO 80020	4,122.41	504	TBS	CS	(B)	TBS
Travis Simmons 1130 Brashear Lane Cedar Park, TX 78613	4,464.25	747	TBS	MGMT	(B)	TBS
Cindy Simpson, MSW, PH. D. P.O. Box 3200 Running Springs, CA 92382	3,168.00	215	TBS	CS	(F)	CS/TBS
R. Keith Simpson, DO, DPH P.O. Box 3200 Running Springs, CA 92382	3,562.50	216	TBS	CS	(F)	CS/TBS
Cambria Sims Box 525 Bonners Ferry, ID 83805	7,387.78	709	TBS	NWA	(B)	NWA/TBS
Stephen F. Smith, Esq. P.O. Box C Sandpoint, ID 83864-0117	567.75	250	RMA	MGMT	(E)	RMA
Stephen F. Smith, Esq. P.O. Box C Sandpoint, ID 83864-0117	168.00	256	NWA	MGMT	(E)	NWA
Vikki Snider HC1 Box 328X Naples, ID 83847-9721	3,199.53	712	TBS	CE	(B)	TBS
Southern California Edison Company Attention: Credit and Payment Services 300 N. Lone Hill Ave San Dimas, CA 91773	12,885.69	86	TBS	CS	(E)	TBS
Southwest Teacher Supply 7497 Southwest Freeway Houston, TX 77074-1996	1,092.24	196	TBS	TBS ED	(D)	TBS
Southwestern Bell Telephone Co. L.P. P.O. Box 981268 West Sacramento, CA 95798	5,089.75	686	TBS	CS	(D)	TBS
Steve's Auto Supply P.O. Box 3290 Running Springs, CA 92382-3290	521.16	165	TBS	CS	(E)	CS/TBS
Kathy Stueve HCR61 Box 1402D Bonners Ferry, ID 83805	1,775.81	582	RMA	NWA	(B)	RMA
Patricia Swan 2820 SW Juniper Ave Redmond, OR 97756	6,266.03	720	TBS	RMA	(B)	RMA/TBS
Sysco of Northern New P.O. Box 4657 Portland, ME 04112-4657	4,130.68	274	TBS	NAB	(E)	TBS

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Fenton R. Talbott 285 S. Bedford Rd. Mt. Kisco, NY 10549	5,800.00	647	TBS	MGMT	(B)	TBS/BS SJ
Laura Taylor 1243 Upper Gold Creek Road Sandpoint, ID 83864	2,272.46	424	NWA	NWA	(B)	NWA/TBS
Teachers Insurance and Annuity Association of America c/o Roi G. Chandy TIAA-CREF Investments 730 Third Avenue New York, NY 10017	19,766,732.50	96	TBS	ALL	(E)	TBS
The Home Depot Supply, Inc. P.O. Box 509055 San Diego, CA 92150	9,080.88	173	TBS	CS	(E)	CS/TBS
Toth Enterprises 4303 Victory Drive Austin, TX 78704-8870	955.00	180	TBS	MGMT	(E)	TBS
Kimberly Travis JPD Education Services 1310 Prairie St. Suite 1080 Houston, TX 77002-2098	3,079.58	797	TBS	TBS ED	(B)	TBS
Travis County Attn: David Escamilla P.O. Box 1748 Austin, TX 78767	34,836.71	826.2	TBS	MGMT	(E)	TBS
URM Food Service P.O. Box 3365 Spokane, WA 99220-3365	2,126.96	158	TBS	NWA	(E)	TBS
Donna Venero P.O. Box 2181 Lake Arrowhead, CA 92352	1,246.00	450	TBS	CS	(B)	CE/CS/TBS
Viacom Outdoor Group Inc. c/o Cheifetz Iannitelli Marcolini, P.C. 1850 North Central Ave. 19th Floor Phoenix, Arizona 85004	14,453.16	76	TBS	CE	(E)	TBS ED/CE/TBS
Vintage Court Medical 102 South First Ave. Sandpoint, ID 83864-1398	2,650.00	249	TBS	CE	(E)	TBS
Walgreen Company P.O. Box 90484 Chicago, IL 60696-484	1,001.00	336	TBS	TBS ED	(E)	TBS
Rena Waltering-Villanueva P.O. Box 1067 Bonners Ferry, ID 83805	1,877.39	527	TBS	RMA	(B)	RMA/TBS
Watts Brake & Supply Inc 3890 NW Gainesville Rd. Ocala, FL 34475-3433	5,261.73	205	TBS	BSF	(E)	TBS
Thomas A. Waters 1513 Shadow Mountain Court Fort Collins, CO 80535	68,956.35	145	TBS	RMA	(C)	TBS
Lorie L. Watson P.O. Box 252 Lee Vining, CA 93541	165.00	251	TBS	CS	(E)	TBS/CE/CS
Butler Pappas Weihmuller One Harbor Place, Ste 500 777 S. Harbour Island Tampa, fl 33602	38,919.11	447	TBS	MGMT	(D)	TBS
Carol Wells 6689 Commanche Bonners Ferry, ID 83805	4,047.43	650	TBS	NWA	(B)	NWA/TBS
Robert Westover 32236 NE 32 St Carnation, WA 98014	22,226.11	24	TBS	CS	(C)	CS/TBS
Pamela Wilson 20427 16th Place NW Seattle, WA 98177-2259	8,046.00	300	TBS	NWA	(C)	TBS
Justin Wortley HCR 1 Box 313 Naples, ID 83847	1,375.63	13	TBS	NWA	(B)	TBS

**The Brown Schools, Inc.
Case #05-10841
Debtor Reclass**

Name of Claimant and Address	Claim Amount	Claim Number	Asserted Case	Modified Debtor Classification	Reason for Disallowance	Debtor assertion included Case name and/or number for:
Xtreme Machine, Inc. P.O. Box 28 Bonners Ferry, ID 83805-0028	806.52	659	RMA	NWA	(E)	RMA
Yonemoto & Associates 11830 Southwick Ct. Dublin, CA 94568-1082	17,432.50	311	CS	CE	(E)	CS

LEGEND:

The Brown Schools, Inc. ("TBS")
The Brown Schools Management Corporation ("MGMT")
The Brown Schools Education Corporation ("TBS ED")
CEDU Education, Inc. ("CE")
CEDU Schools, Inc. ("CS")
North American Boarding Schools, Inc. ("NAB")
Rocky Mountain Academy, Inc. ("RMA")
Northwest Academy, Inc. ("NWA")
The Brown Schools of Florida, Inc. ("BSF")
TBS Holdings, Inc. ("HLDGS")
The Brown Schools of San Juan, Inc. ("BS SJ")
The Brown Schools, Inc. et al ("ALL")

- (A) Agreed with creditor to allow claim as an unsecured claim against modified debtor classification in amount reflected on Exhibit
(B) Modified debtor classification for employee based on debtor payroll records
(C) Modified debtor classification for claimants relating to tuition based on entity to which child was enrolled in
(D) Modified debtor classification based on review of debtor's books and records
(E) Modified debtor classification based on review of debtor's books and records and claimant's supporting documentation
(F) Modified debtor classification for contracted services based on creditor's supporting documentation
(G) Agreed with creditor to keep claim in The Brown Schools, Inc.
(H) Agreed with creditor to keep claim in The Brown Schools of Florida, Inc.